

TAXING AUTHORITY FOR BERNALILLO COUNTY (2006)

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Revenue source	Total Authority	In Effect	Available	Use	Imposition	Budgeted revenue FY 2007	Add'l revenue if max imposed
PROPERTY TAX							
Operating Levy (NMSA 7-37-7B1)	11.60 mills	10.65 mills	.95 mills	General Purposes	Commission approval DFA-LGD notified by Sept 1	\$77,420,268	\$0
Open Space Levy (NMSA 7-37-7C2)	0.25 mills	0.25 mills (1)	0 mills	Open Space	The .25 mills in effect through 2006 by vote. The .20 mills to be voted on in Nov. 2006, if approved will be in effect for six years (through 2012).	\$2,388,384	None
Debt Service Levy (NMSA 4-49-7 & 7-37-7C1)	Outstanding GO bonds may not exceed assessed valuation x 4% = \$468,621,619 at 9/01/06	\$83,475,000 Outstanding GO Bonds 6/30/2006 18% of capacity 0.83 mills FY07	\$385,146,619 available in GO bonds 82% of capacity	Debt Service	GO bond issues approved by voters	\$8,439,710	\$25,000,000 Based on 2.5 mills for 20 years
Judgment Mill Levy (NMSA 7-37-7C3)	Judgments above \$100,000	0.018	0 mills	Judgments	DFA approval	\$233,038	None

GROSS RECEIPTS TAX - COUNTYWIDE

County Gross Receipts Tax (NMSA 7-20E9 thru 11)	Three separate 1/8 cent increments and one 1/16 cent increment	Three 1/8 cent taxes and one 1/16 cent	0 cent	First 1/8th, third 1/8th and 1/16th for general purposes Second 1/8th - \$1M for indigent. balance for general purposes	Third 1/8th and 1/16th may be subject to positive referendum (vote)	\$66,500,000	\$0
County Correctional Facility Tax (NMSA 7-20F-1 thru 12)	Two 1/16 increments	1/8 cent	0 cent	Construction or operation of correctional facility; extradition/transportation of prisoners	May be subject to positive referendum (vote)	\$19,000,000	\$0
County Healthcare Tax (NMSA 7-20E-18)	Two 1/16 increments	None (2)	1/8 cent (2)	First 1/16th dedicated to County Medicaid fund. Second 1/16th dedicated to indigent patients.	Commission approval. Second 1/16th will sunset in June 2009. (2)	\$0 (2)	\$19,000,000
County Emergency Communications & Medical Services Tax (NMSA 7-20E-22)	1/4 cent	None	1/4 cent	Communications Center, Emergency Medical Services	Positive referendum (vote)	None	\$38,000,000
County Capital Outlay Tax (NMSA 7-20E-21)	1/4 cent	None	1/4 cent	Building and Infrastructure	Positive referendum (vote)	None	\$38,000,000
County Quality of Life (NMSA 7-20E-24)	1/4 cent	None (3)	1/4 cent	Cultural programs/activities Advisory Board required	Positive referendum (vote)	None	\$38,000,000

GROSS RECEIPTS TAX - UNINCORPORATED

County Environmental Tax (NMSA 7-20E-17)	1/8 cent	1/8 cent	None	Water, sewer, solid waste	Commission approval	\$2,500,000	None
County Fire Excise Tax (NMSA 7-20E-15&16)	Two 1/8 cent or 1/4 cent	None	1/4 cent	Independent fire districts	Positive referendum (vote)	None	\$5,000,000
County Infrastructure Tax (NMSA 7-20E-19)	1/8 cent	None	1/8 cent	General purposes, economic development	Positive referendum (vote)	None	\$2,500,000
County Regional Transit (NMSA)	1/2 cent	None	1/2 cent	Regional transit district. Construction, operation or transit project/services Imposed on businesses in the "district area of the county."	Positive referendum (vote)	\$0	\$4,000,000

GASOLINE TAX

County Gasoline Tax (NMSA 7-24A-5)	One or two cent tax	None	2 cents	Transit, roads along transit routes	Positive referendum (vote) County must develop and	None	\$250,000
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- (1) The Open Space Mill Levy will be reduced to .20 if approved by the electorate in the General Election on November 7, 2006.
- (2) The County Health Care tax was approved by the Board of County Commissioners on 8/9/06. Tax will go into effect in January 2007. Second 1/16th will end on June 30, 2009. Revenue will be budgeted with the adjusted budget in September 2006.

- (3) The County Quality of Life tax will go before the voters on November 7, 2006. If approved it will go into effect in January 2007.